

FAYETTE COUNTY, GEORGIA Occupational Tax Certificate

Information Sheet

Persons engaged in any business, trade, profession or occupation within Unincorporated Fayette County, shall pay an occupation tax. This tax is separate from other regulatory guidelines that may be required prior to opening a business within the County.

Other requirements which may be applicable and should be verified as follows:

Zoning Ordinances conditional requirements including Home based businesses, contact Planning and Zoning, Suite 202, (770) 305-5421.

Fire Marshal inspection of commercial locations, contact Fire & Emergency Services, Suite 214, (770) 305-5211.

Reporting of tangible personal property, equipment, and inventory for Ad Valorem Tax purposes contact the Board of Assessors, Suite 108, (770) 305-5402.

All requirements must be met to maintain a valid occupational tax certificate.

FAYETTE COUNTY OCCUPATIONAL TAX CERTIFICATE APPLICATION INSTRUCTIONS

- 1. **Business Name and Address:** Fill in your business name, the physical location of your business and your business telephone number.
- 2. **Owners Name and Address:** Fill in the owner's home address, telephone number and emergency telephone number.
- 3. **Property Owner's Name and Address:** Fill in the name, address and telephone number of the property owner if it is different from the business owner's section.
- 4. **Type of Ownership:** Select Sole, Corporation or Partnership. Corporations must obtain articles of incorporation papers through the Secretary of States office 404-656-2000.

Enter the number of employees), owners do not count as employees), the type of business and tax identification number or social security number. (If you do not have a tax identification number you may obtain one by calling the Georgia Department of Revenue at: 404-417-4490.)

- 5. **State License:** Each person who is licensed by the Secretary of State pursuant to O.C.G.A. title 43 shall provide evidence of proper and current licensure before the county Occupational Tax Certificate may be issued.
- 6. Sign and Date Application

Requirements: To obtain an Occupation Tax Certificate from Fayette County the business must be physically located in Unincorporated Fayette County. If your business is located within the city limits of Fayetteville, Peachtree City or Tyrone you must contact the City Hall for that city.

Fees: Please reference the Occupational Tax Schedule

Renewal: Certificates expire December 31st of each year and must be renewed by January 31st to remain current. Renewal notices are sent out each December.

NEW for 2010 – Affidavit Verifying Status For County Public Benefit Application Complete, sign and obtain notarization of the enclosed affidavit as required for compliance with the federal Systematic Alien Verification for Entitlements program. Renewals can not be issued until status is verified.

Please contact the Fayette County Finance Department at: 770-305-5189 if you have any questions.

Affidavit Verifying Status For County Public Benefit Application

O.C.G.A. Section 50-36-1, I am stating the follo County Business Occupation tax Certificate, Al	axi Permit or other public benefit as referenced in owing with respect to my application for a Fayette cohol License, Taxi Permit or other public benefit [Name of natural person applying on
1) I am a United States citizen	
OR	
	18 years of age or older or I am an otherwise the Federal Immigration and Nationality Act 18 ont in the United States.*
	I understand that any person who knowingly and statement or representation in an affidavit shall be of the Official Code of Georgia.
	Signature of Applicant: Date
	Printed Name:
SUBSCRIBED AND SWORN	*
BEFORE ME ON THIS THE DAY OF, 20	* Alien Registration number for non-citizens
Notary Public My Commission Expires:	
*Note: O.C.G.A. § 50-36-1(e)(2) requires that a Nationality Act, Title 8 U.S.C., as amended, prolegal permanent residents are included in the few residents must also provide their alien registration alien registration number may supply another identification.	ovide their alien registration number. Because deral definition of "alien," legal permanent on number. Qualified aliens that do not have an

FAYETTE COUNTY OCCUPATIONAL TAX APPLICATION

(for Businesses located in *Unincorporated* Fayette County only)

RENEWALS ARE DUE BY JANUARY 31, 2010

A New Address Address Same as Last Year Business Name: Address: Telephone Number: Owner(s) Name: Address: Telephone Number: Emergency Number: TYPE OF OWNERSHIP	I herby certify that I am the owner or authorized agent of the business as named. I further certify that I will abide by the Occupational Tax Ordinance of Fayette County, Georgia, and that the foregoing information is true and correct to the best of my knowledge. I am aware that the occupational tax is valid until December 31st. Should any complaints be filed with this office or any other department, this occupational tax is subject to review and legal action may be taken.
B Sole ☐ Corporation ☐ Partnership	Signature of Business Owner
Number of Employees: Type of Business: Tax Identification No:	Date of Application
If you hold a STATE LICENSE, a copy of this State Card MUST be ATTACHED.	Submit Completed Application & Check to:
State Card No: Issued To: Expiration Date:	FAYETTE COUNTY 140 Stonewall Avenue., West, Suite 101 Fayetteville, GA 30214
Property Owner's Name: Address: Telephone Number:	MAKE CHECKS PAYABLE TO: FAYETTE COUNTY
**************************************	*************
New: Renewal: Check No: Cash:	Location of Property for New or Change of Address Applicants Only
Fee: Late Fee: Total Fee:	District Land Lot Zoning District:
Receipt No: License No: NAICS Code:	
Fire Marshal's Office: Approved By: Date:	Approved By: Date:
Denied By: Date:	Denied By: Date:

Occupational Tax Schedule

C	Number Employees	Tax
	0-3	\$ 75.00
	4-6	\$ 150.00
	7-10	\$ 250.00
	11-15	\$ 375.00
	16-25	\$ 500.00
	26-50	\$ 750.00
	51-100	\$ 1,000.00
	101 +	\$ 10.00 each
		Up to \$1,500.00

PRACTITIONERS OF PROFESSIONS

Practitioners of professions shall elect as their entire occupational tax based on one (1) of the following:

1. The number of employees, or

Lawyers

2. \$150.00 per practitioner who is licensed to provide the service.

Podiatrists

The following, although not exclusive, are examples of such practitioners of professions:

Architects Land Surveyors Practitioners of Physiotherapy
Chiropractors Landscape Architects Psychologists

Dentists Mortgage and Family Therapists, Social Public Accountants
Embalmers Optometrists Veterinarians

Engineers: Civil, Mechanical, Hydraulic, Electrical Funeral Directors Physicians licensed (under Chapter 34 of Title 43)

Funeral Directors Physicians licensed (under Chapter 34 of Title 43)

STATE AND NATIONAL BANKS

An annual Occupational Tax will be required for all depository financial institutions located within unincorporated Fayette County at a rate of .0025 percent of the gross receipts of the year following the years in which such gross receipts are measured. Minimum fee shall be \$1,000.00. The deadline for payment is March 31st.

NOTE: Tax will be pro-rated at fifty percent (50%) of the original fee beginning July 1st for new applicants.